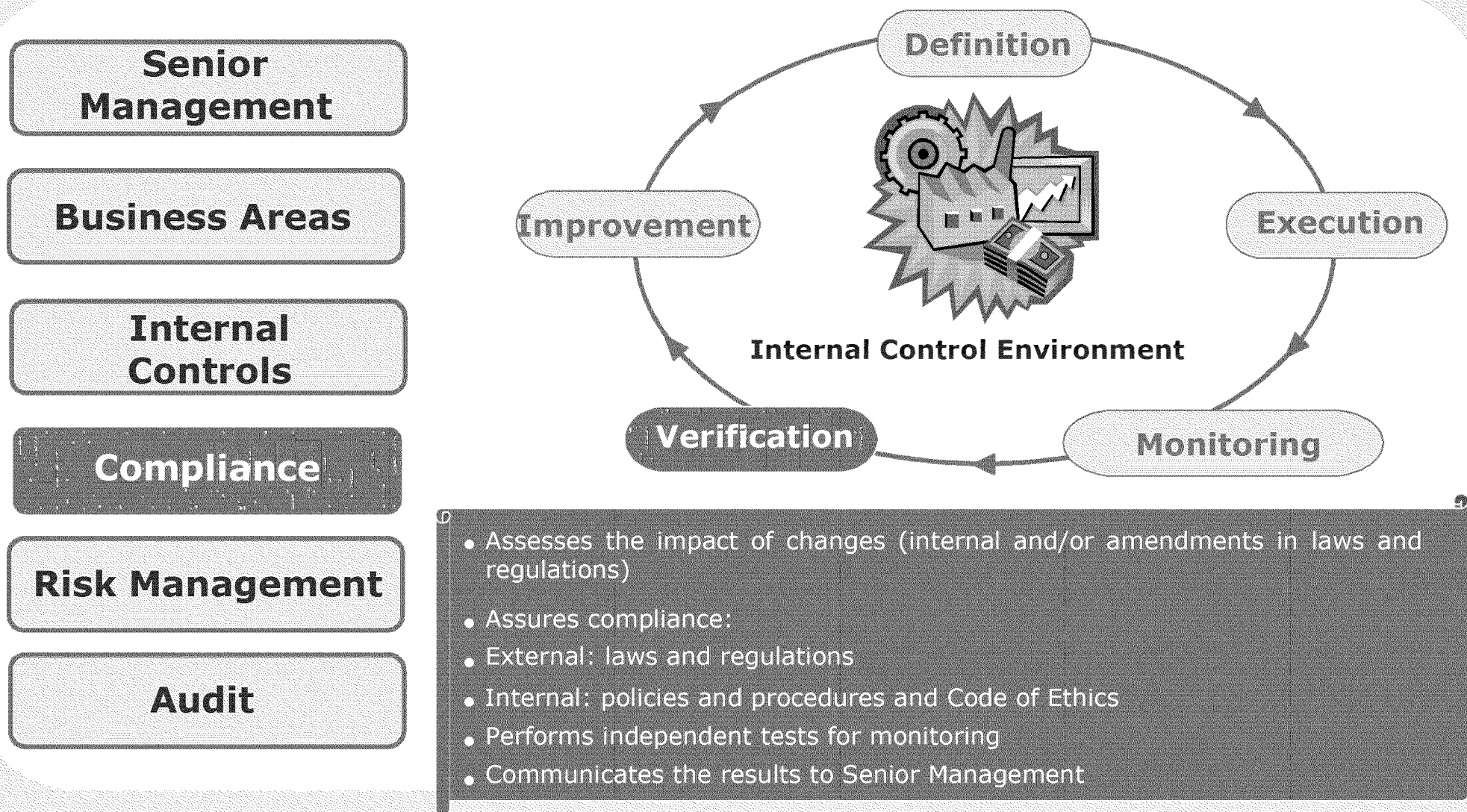


EXHIBIT Q

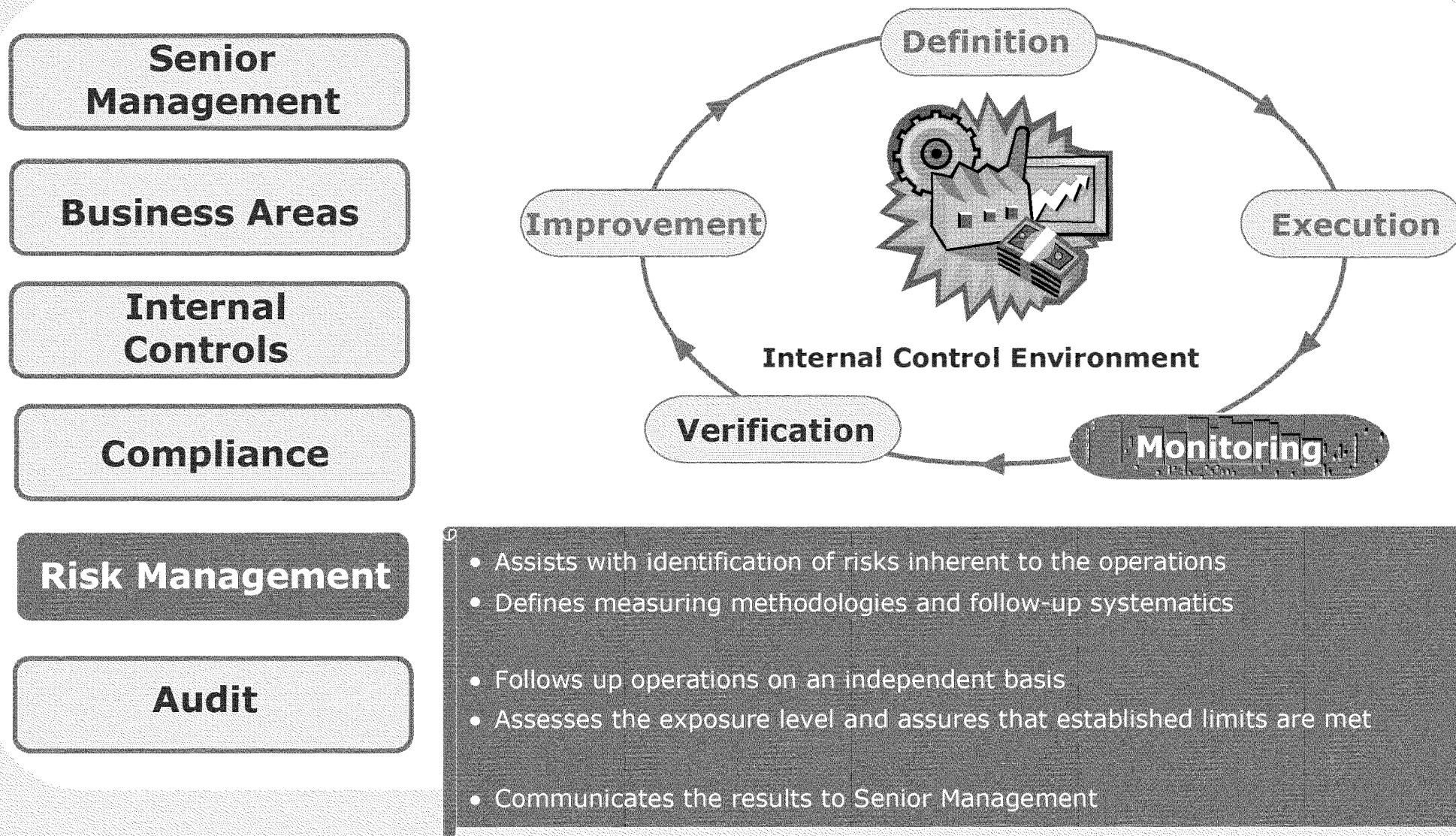
(Part IV)

RESPONSIBILITIES AND COMPETENCES OF EACH AREA INVOLVED**PART III
CONTROL ASSESSMENT AND
CERTIFICATION**



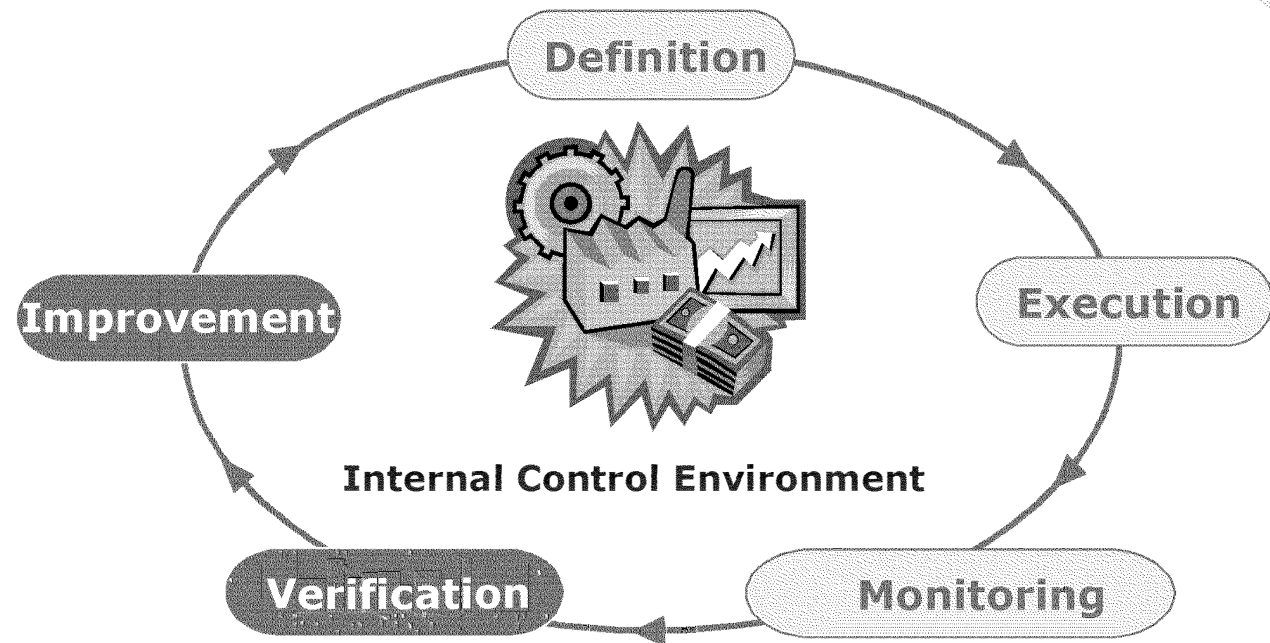
RESPONSIBILITIES AND COMPETENCES OF EACH AREA INVOLVED

PART III CONTROL ASSESSMENT AND CERTIFICATION



RESPONSIBILITIES AND COMPETENCES OF EACH AREA INVOLVED

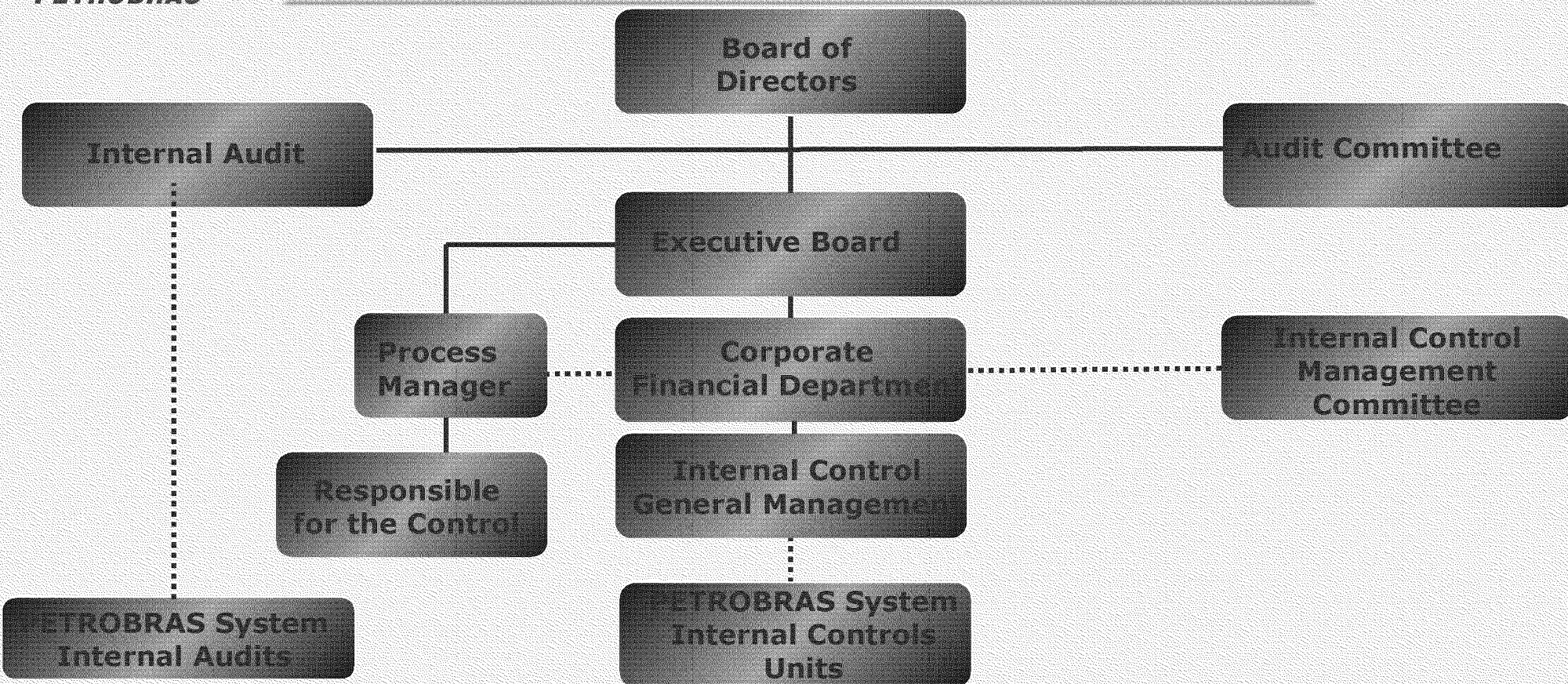
PART III CONTROL ASSESSMENT AND CERTIFICATION



- Performs operational and financial aspect testing works and provides an independent assessment of internal control environment evidence by means of effectiveness tests

PART III

CONTROL ASSESSMENT AND CERTIFICATION

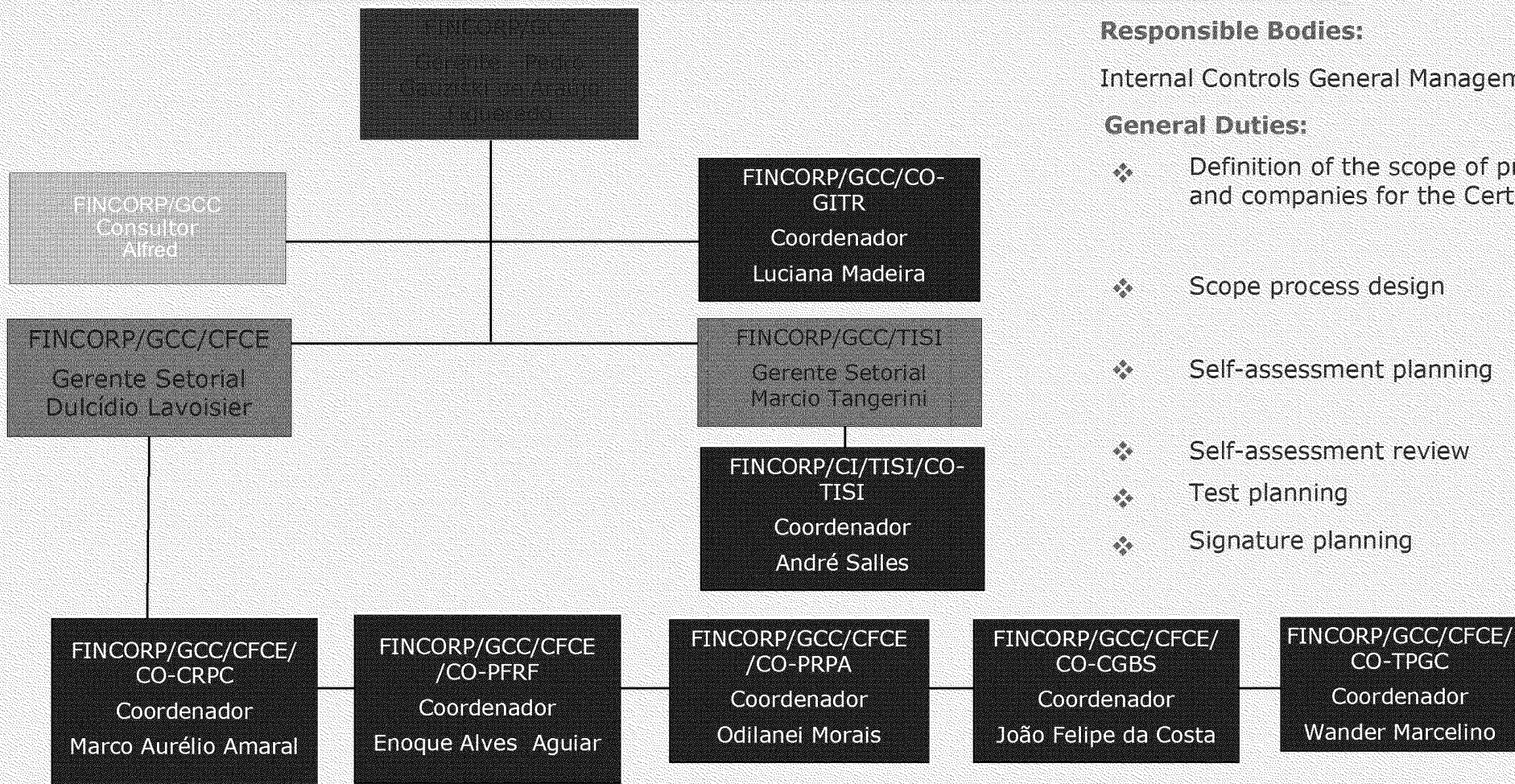


Responsible for Control: These are the Managers responsible for Internal Control self-assessments and remediations.



CERTIFICATION PROCESS MANAGEMENT

PART III CONTROL ASSESSMENT AND CERTIFICATION



Responsible Bodies:

Internal Controls General Management

General Duties:

- ❖ Definition of the scope of processes and companies for the Certification
- ❖ Scope process design
- ❖ Self-assessment planning
- ❖ Self-assessment review
- ❖ Test planning
- ❖ Signature planning

FINCORP / GCC / CFCE / CO-CRPC: Manages Sector COMPLIANCE PROCESS FINANCIAL, CERTIFICATION AND CONTROLS

FINCORP / GCC / TISI: Manages Sector CONTROL AND COMPLIANCE OF TECHNOLOGY AND INFRASTRUCTURE INFORMATION SYSTEMS AND AUTOMACAO

CHAPTER I SUMMARY

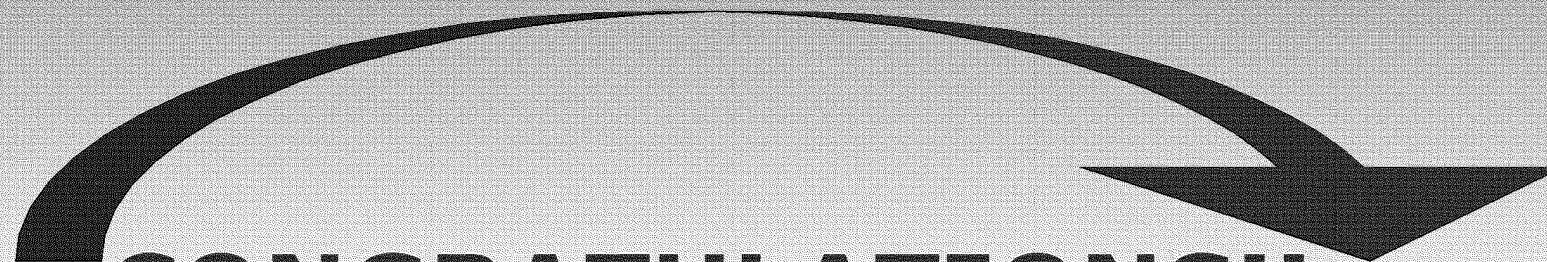


PETROBRAS

**SUMMARY
CHAPTER I**

In this chapter, you learned that:

1. Due to several financial scandals that took place in the beginning of the century, resulting from errors and frauds in statements published by a number of companies, the US Government has enacted the Sarbanes–Oxley Act (SOX) in 2002, in order to re-establish capital market investors' confidence.
2. SOX establishes several actions which US and foreign companies with ADR's must perform in order to bring more transparency to its financial statements and improvement to corporate governance. Additionally, the act sets forth civil and criminal liability to its managers (CEO and CFO).
3. Section 404 sets forth that Management must annually confirm its responsibilities through the establishment and maintenance of procedures and a proper internal control framework for the preparation of financial reports.
4. At Petrobras there is an annual control assessment and Certification process divided into phases, which range from the process design up to the filing of Form 20-F with SEC. Additionally, there is a methodology for scope definition and materiality calculation. The scope varies according to the balance of the accounts in connection with the Petrobras system processes, units and companies or according to specific risk situations.
5. The Certification process involves several areas of the company and responsibility and competence of each one of these areas.



CONGRATULATIONS!!

**YOU HAVE JUST COMPLETED THE FIRST CHAPTER
OF THE COURSE ON FUNDAMENTALS IN INTERNAL
CONTROLS**

